

Appl. No : 10/771,152 Confirmation No.: 9104  
Applicant : Ravi B. Gopal and Norman Freeman  
Filed : February 4, 2004  
Title : SYSTEM AND METHOD FOR MEASURING INTERNAL  
RESISTANCE OF ELECTROCHEMICAL DEVICES  
TC./A.U. : 2838  
Examiner : Samuel Berhanu  
  
Docket No. : 9351-382  
Customer No. : 001059

Honorable Commissioner for Patents  
P. O. Box 1450  
Alexandria, Virginia 22313-1450

**AMENDMENT**

Sir:

In response to the office action of July 12, 2007, please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims, which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 9 of this paper.